

A BILL

FOR AN ACT TO IMPROVE THE PUBLIC HIGHWAYS OF THE STATE BY ENCOURAGING THE USE OF WIDE TIRES UPON WAGONS MADE FOR CARRYING HEAVY LOADS.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

SECTION 1. That every person who, during the year ending June 1, 1896, and each succeeding year thereafter, uses on the public highways of this state, only wagons or vehicles upon which two or more horses are used, with wheels the tires of which shall not be less than three inches in width, shall receive a rebate of one-fourth of his assessed highway tax for each such year. Every person who in like manner uses only wagons or vehicles with wheels the tires of which shall not be less than four inches in width, shall receive a rebate of one-half of his assessed highway tax for each such year, *provided*, however, that such rebate shall not exceed the sum of \$4 or its equivalent, in labor, for three-inch tires, and \$6 or its equivalent, in labor for four-inch tires, and that each person shall only be entitled to one exemption according to the width of tire used by them. The right to such rebate shall not be affected by the use upon the public highways of buggies, carriages, or platform spring wagons carrying a weight of not exceeding 1,000 pounds.

SEC. 2. Upon making an affidavit showing that he has complied with the provisions of this section during any such year, the person shall be credited by the road supervisor for the road district in which he resides, or any road district where he is assessed, with such rebate. Such affidavit may be taken before any road supervisor who is hereby authorized to administer such oath. After the tax lists are placed in his hands, the county treasurer shall accept in part payment of road taxes, the certificate of any road supervisor in his county, that any person is entitled to a rebate under the provisions of this act for the year just past, and that the same has not been deducted from the road tax returned against said person.